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|--------|--------------------------|-----|--------|----------|
| Budget | Administration & Finance |     |        | 1100     |
|        | 1101                     | 1-4 | 1/1/82 | XX/XX/16 |

1.0 PURPOSE:

To describe the procedures to be followed by City departments for preparing the City's **Operating and Capital Budget.**

2.0 ORGANIZATIONS AND PERSONS AFFECTED:

This policy applies to all City of West Allis departments, boards, commissions, and the general public.

3.0 POLICY:

It is the policy of the City of West Allis to follow a uniform set of procedures when preparing and implementing the budget

4.0 REFERENCES:

Sections 1.04 and 2.62, City of West Allis Revised Municipal Code.

5.0 PROCEDURES:

5.1 RESPONSIBILITY OF CITY ADMINISTRATOR AND FINANCE DIRECTOR.The City Administrator and Finance Director shall be responsible for preparing the City of West Allis budget.

5.2 RESPONSIBILITY OF DEPARTMENT HEADS, MANAGERIAL SERVICE AND DEPUTY SERVICE EMPLOYEES.

**Department heads, Managerial and Deputy Service employees shall prepare recommendations for the portion of and operate within the guidelines of the budget for which they are responsible.**

5.3 GENERAL POLICIES

5.3.1 Budget Adoption Schedule. The City Administrator shall prepare a Budget Adoption Schedule for review and approval by the Administration and Finance Committee on or before first Common Council meeting in May. The Budget Adoption Schedule shall prescribe the due dates for steps in the budget process. Substantial changes to the schedule shall be reported to the Administration and Finance Committee. (sample per 5.3.13)

- 5.3.2 Budget Request Information. Budget information and instructions will be provided to all departments as per the timeline provided in the approved Budget Adoption Schedule.
- 5.3.3 Submission of Budget Requests. Each office or department of the City shall file with the City Administrator, budget requests in accordance with the budget instructions. Requests shall include a detailed estimate of the department's operating needs for the upcoming calendar year, updates on current capital improvements, and other information as may be required.
- 5.3.4 Department Meetings.  
The City Administrator shall schedule budget meetings with the Mayor and all Departments to review department budget requests. The Mayor shall make whatever additions or deletions to the expenditure requests and revenue estimates, in the form of his/her recommended budget. Additions and changes to department budgets shall be communicated to Departments at least five days in advance of presentation of the Mayor's Recommended Budget to the Common Council and its publication.
- 5.3.5 Budget Preparation.  
The Finance Director shall prepare the Mayor's proposed budget in conjunction with City Administrator, including a determination of the sum to be financed in whole or in part by a general property tax, funds on hand, or estimated revenues from any source.
- 5.3.6 Mayor's Recommended Budget The City Administrator and Finance Director shall present the Mayor's recommended budget to the Common Council on or before the first regularly scheduled Common Council Meeting in October. The Mayor's recommended budget shall include a statement of all existing indebtedness, together with a schedule of principal and interest maturities on such indebtedness for the ensuing year and a statement of all anticipated revenue from sources other than officers and departments of the City. It shall also list all proposed appropriations for each non-departmental activity and reserve account for the ensuing year, together with comparisons of such proposed appropriations and anticipated revenue with those for the preceding year; actual revenues and expenditures for the first six (6) months of the current year; and surplus funds anticipated at the end of the current year, if any.
- 5.3.7 Schedule of Departmental Hearings. The Administration and Finance Committee of the Common Council may hold hearings for consideration and review of department budgets. Discussions shall include a presentation of budget objectives, goals and initiatives, implementation strategies, and a 3-5 year department budget history.
- 5.3.8 Budget Analysis. The City Administrator and the Finance Director shall be available to provide information, advice and assistance during the budget process. The Finance Director shall, analyze the proposed budgets and present

reports of such to the Mayor and the Common Council, as needed.

- 5.3.9 Publication of Mayor's Recommended Budget. In accordance with the approved Budget Adoption Schedule. the Common Council shall determine the time and place for a public hearing regarding the Mayor's recommended budget. A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon, shall be published in the official City newspaper at least fifteen (15) days prior to the time of such public hearing.
- 5.3.10 Public Hearing. Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereon, a public hearing shall be held at the time and place stipulated in such notice, at which time any resident or taxpayer of the City shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.
- 5.3.11 Final Budget and Tax Levy. Following the public hearing on the proposed budget, the Common Council shall determine what alterations therein shall be made concerning the amount of tax to be levied, the amounts of the various appropriations and the purposes for such appropriations stated in such budget. After such alterations, if any, have been made, the Common Council shall determine by ordinance, the total City operating budget and the amount of the City levy for general property taxes, and shall levy such tax by ordinance. A proposed budget ordinance shall be presented to the Common Council, not later than the first Tuesday of November of each year.
- 5.3.12 Changes in Budget. Following the determination by ordinance of the various appropriations and the purposes of such appropriations and the amount of the tax to be levied, the budget shall not be altered thereafter unless authorized by a vote of two-thirds (2/3) of the entire membership of the Common Council. Departments are responsible to operate within the guidelines of the annual budget (on a department level, not line-item). If a department's operation or circumstances require an amendment to their budget, the department shall forward such request in the form of a resolution to the City Administrator and Finance Director. The request shall be submitted to the Administration and Finance Committee and Common Council for review and approval. Upon receiving 2/3 vote the entire Common Council. The amendment shall, within eight (8) days, be published in the official City newspaper.

55.3.13 City of West Allis, Wisconsin - Sample Budget Adoption Schedule.

YEAR

- June \_                      Distribution of Budget Information and Instructions to all Departments
- July \_                      Distribution of 6-Month Expenditure Year-to-Date Report (Department Budget Summary).
- July \_                      Submission of Departmental Budget Requests to City Administrator.

- August \_ - \_ Initial Review of Budgets and Evaluation of Resources by Mayor.
  
- September \_ Department Notifications.
  
- October \_ Submission of Mayor's Recommended City Budget to Common Council.
  
- October \_ Order by Council to order Publication of Notice of Public Hearing and Set Hearing.
  
- October \_ - Council to Review City Budgets as Submitted.  
November \_
  
- October \_ Publication of Proposed Budgets..
  
- November \_ Public Hearing - City Purpose Budget (7:00 P.M. - Council Chambers).
  
- November \_ Adoption of 20\_\_ City Budget and Levy of Property Tax.
  
- December \_ Publication of Adopted Levies.
  
- December \_ Completion of Real Estate Tax Roll.
  
- December \_ Delivery of Real Estate Tax Roll to City Clerk/Treasurer.
  
- December \_ Completion of Personal Property Tax Roll.
  
- December \_ Delivery of Personal Property Tax Roll to City Clerk/Treasurer.